



Hundredth Legislature - First Session - 2007
Introducer's Statement of Intent
LB 454

Chairperson: Ray Janssen
Committee: Revenue
Date of Hearing: February 21, 2007

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 454 amends Neb. Rev. Stat. 77-3508 to provide for the blind to be included as individuals eligible for the homestead exemption. Currently, only individuals over the age of 65, certain disabled individuals who need the assistance of a prosthesis, and disabled veterans and their widows are eligible under Nebraska law to receive the exemption. Language in LB 454 is borrowed from the definition utilized by the Internal Revenue Service in its determination as to whether or not an individual is blind.

Principal Introducer: _____
Senator Tom White